

**FILED**  
JUL 25 2006  
EUGENE R. WEDOFF  
BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re:

EMERALD CASINO, INC.,

Debtors.

Case No. 02 B 22977

Chapter 11

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO  
GARDNER CARTON & DOUGLAS LLP, ATTORNEYS FOR THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS, FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION  
AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED:	\$412,161.50	TOTAL COSTS REQUESTED:	\$3,942.05
TOTAL FEES REDUCED:	\$ 0.00	TOTAL COSTS REDUCED:	\$1,790.18
TOTAL FEES ALLOWED:	\$412,161.50	TOTAL COSTS ALLOWED:	\$2,151.87

**TOTAL FEES AND COSTS ALLOWED: \$414,313.37**

THE COURT HAS IDENTIFIED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE NUMERICAL NOTATION THAT APPEARS ON THE SIDE OF EACH HIGHLIGHTED ENTRY DISCLOSES THE BASIS FOR EACH DISALLOWANCE. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

**(1) Overhead Costs are Non-Compensable**

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses that are overhead are not compensable because they are built into the hourly rate. See *In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)). Absent extraordinary circumstances, the court will not reimburse an applicant for local parking and transportation at the estate's expense. See *In re Convent Guardian Corp.*, 103 B.R. 937, 940-944 (Bankr. N.D. Ill. 1989). The court will also not reimburse an applicant for computerized legal research that is billed to the applicant pursuant to a flat rate contract.

Dated: July 25, 2006

  
Eugene R. Wedoff  
United States Bankruptcy Court

I.R.S. Identification No. 36-1117840

GARDNER CARTON & DOUGLAS LLP

P.O. Box 92688  
Chicago, Illinois 60675-2688  
(312) 569-1000  
Facsimile (312) 569-3000

May 31, 2006

Unsecured Creditors' Committee of Emerald  
Casino, Inc.  
120 N. LaSalle Street  
Suite 3300  
Chicago, IL 60602

Invoice # 3300766

Payment is Due by June 20, 2006

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For Legal Services Rendered In Connection With:

Client ID: # 084886 Matter # 0001 Emerald Casino, Inc. Bankruptcy - General Case  
Administration

DISBURSEMENTS

05/02/05	Photocopy	6.50
05/03/05	Photocopy	62.60
05/03/05	Photocopy	44.70
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05/03/05	Photocopy	6.40
05/04/05	Photocopy	36.10
05/05/05	Photocopy	34.10
05/05/05	Photocopy	4.50
① 05/05/05	Westlaw - legal research regarding intervention issues	148.40
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05/06/05	Photocopy	1.40
05/06/05	Photocopy	2.80
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05/09/05	Photocopy	6.40
05/09/05	Photocopy	6.00
05/09/05	Photocopy	23.40
05/10/05	Photocopy	12.80
05/10/05	Photocopy	14.20
05/10/05	Photocopy	0.50
05/10/05	Photocopy	176.40

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Client ID: 084886

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05/11/05	Photocopy	2.50
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05/11/05	Photocopy	5.10
05/11/05	Photocopy	5.20
05/11/05	Local Messenger Services "321 N CLARK ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "100 W RANDOLPH ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "120 N LA SALLE ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	6.95
05/11/05	Local Messenger Services "200 E RANDOLPH ST" "CHICAGO"	6.95
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① 05/24/05	Westlaw - conduct research regarding IL Gaming Board rules	106.00
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05/26/05	Photocopy	1.50
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05/31/05	Binding	3.50

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	05/31/05	Binding	3.50
	05/31/05	Binding	7.00
	05/31/05	Binding	7.00
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	05/31/05	Photocopy	1.20
	06/02/05	Photocopy	12.80
	06/03/05	Photocopy	15.60
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	06/06/05	Photocopy	8.30
	06/07/05	Photocopy	0.60
	06/07/05	Photocopy	31.70
	06/07/05	Photocopy	69.60
	06/13/05	Photocopy	4.00
	06/14/05	Emerald transcript of proceedings on 5/26/05	25.00
①	06/14/05	Westlaw - legal research regarding state agency and contracts	128.49
	06/16/05	Westlaw - conduct research on jurisdiction on state agencies	20.92
	06/17/05	Photocopy	25.80
①	06/17/05	Westlaw - research sovereign immunity issues	179.13
	06/17/05	Westlaw - legal research on jurisdiction on state agencies	21.20
	06/20/05	Photocopy	0.10
	06/20/05	Westlaw - conduct legal research on state agencies and contracts	212.00
①	06/21/05	Westlaw - research contracts and state agencies	63.60
	06/22/05	Westlaw - research on jurisdiction on state agencies	2.12
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①	06/27/05	Westlaw - research on court's jurisdiction on state agencies	21.20
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①	07/20/05	Westlaw - research regarding the 14th amendment	106.00
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①	07/27/05	Westlaw - legal research regarding gaming licenses	63.60
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①	08/01/05	Westlaw - conduct legal research regarding regulatory taking research	127.20
	08/02/05	Westlaw - legal research on regulatory takings	147.85
	08/03/05	Westlaw - research on actions constituting takings	127.20
	08/04/05	Photocopy	5.60
①	08/04/05	Westlaw - legal research on regulatory takings	148.40

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	08/08/05	Photocopy	10.40
①	08/08/05	Westlaw - conduct research on regulatory takings	42.40
	08/15/05	Photocopy	29.60
①	08/15/05	Westlaw - legal research regarding court jurisdiction	4.24
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	09/01/05	Local Messenger Services "203 N LA SALLE ST" "CHICAGO"	6.95
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①	12/01/05	Westlaw - conduct research on proportionality of judgment in resolution.	106.00
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	01/03/06	Local Messenger Services "200 E RANDOLPH ST" "CHICAGO"	7.65
	01/03/06	Local Messenger Services "120 N LA SALLE ST" "CHICAGO"	7.65
	01/03/06	Local Messenger Services "321 N CLARK ST" "CHICAGO"	7.65
	01/03/06	Local Messenger Services "333 W WACKER DR" "CHICAGO"	7.65
	01/03/06	Local Messenger Services "160 N LA SALLE ST" "CHICAGO"	15.30
	01/03/06	Local Messenger Services "100 W RANDOLPH ST" "CHICAGO"	15.30
	01/04/06	Photocopy	1.20
	01/04/06	Photocopy	30.40

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01/05/06	Photocopy	6.20
01/05/06	Photocopy	7.00
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01/05/06	Local Messenger Services "70 W MADISON ST"	7.65
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01/05/06	Local Messenger Services "200 E RANDOLPH ST"	16.04
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	"CHICAGO"	
01/05/06	Local Messenger Services "120 N LA SALLE ST"	16.04
	"CHICAGO"	
01/05/06	Local Messenger Services "321 N CLARK ST"	16.04
	"CHICAGO"	
01/05/06	Local Messenger Services "100 W RANDOLPH ST"	16.04
	"CHICAGO"	
01/05/06	Local Messenger Services "333 W WACKER DR"	16.04
	"CHICAGO"	
01/06/06	Photocopy	1.30
01/06/06	Photocopy	12.40
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① - 01/18/06	Westlaw - legal research regarding IL Administrative Procedures Act	20.92
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04/17/06	Photocopy	1.30
04/24/06	Binding	17.50

TOTAL FOR DISBURSEMENTS

3,942.05